Standard Operating Procedure (SOP)

Verification of Delivery Documents (Purchase Order, Invoice, Packing List)

Purpose:

This SOP details the **verification of delivery documents** including purchase orders, invoices, and packing lists. It ensures the accuracy and consistency of all delivered goods by matching delivery documents against original orders, confirming quantities, item descriptions, and prices. This process helps prevent discrepancies, supports proper inventory management, and facilitates timely payment processing while maintaining thorough documentation and accountability within the supply chain.

Scope:

This procedure applies to all staff involved in the receipt and verification of delivered goods and associated documentation.

Responsibilities:
- **Receiving Staff:** Responsible for physically checking goods and verifying documentation.
- **Procurement Department:** Ensures purchase orders are accurate and available for comparison.
- **Accounts Payable:** Reviews documentation for payment approval.

Procedure:

1. **Obtain Documents:**
   - Collect the purchase order (PO), supplier invoice, and packing list upon delivery of goods.
2. **Initial Inspection:**
   - Verify that shipment is addressed correctly and packaging is intact.
3. **Document Comparison:**
   - Compare the packing list, invoice, and PO for agreement on the following:
     - Purchase order number and date
     - Supplier name and details
     - Item descriptions and part numbers
     - Quantities ordered vs. received
     - Unit prices (PO and invoice)
     - Total amount
4. **Physical Verification:**
   - Check the delivered goods against the packing list.
   - Note and report any damages, shortages, or overages immediately.
5. **Discrepancy Handling:**
   - Document any discrepancies found (quantity, quality, pricing, etc.).
   - Notify procurement and supplier for resolution.
6. **Documentation & Filing:**
   - Sign and date all checked documents.
   - File verified documents for record-keeping and audit purposes.
7. **Approval for Payment:**
   - Forward matched and verified documents to accounts payable for invoice processing and payment.

Documentation:
- Copy of signed purchase order
- Supplier invoice
- Packing list
- Delivery receipt (optional)
- Discrepancy/incident report (if applicable)

References:
- Company procurement policy
- Accounting procedures manual

Revision History:

Version	Date	Description	Author

| 1.0 | 2024-06-20 | Initial SOP release | Your Name |